

EXHIBIT A-2

United States



of America

Department of the Treasury
Internal Revenue Service

Date: December 14, 2006

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: is a true Form 4340, Certificate of Assessments, Payments, and Other Specified Matters for Timothy L. Palmer, Social Security Numbers: [REDACTED]-6775 and [REDACTED]-3833, covering United States Individual Income Tax for the period ending December 31, 1993

under the custody of this office.



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "David R. Martin".

David R. Martin
Chief, Accounting Operations

CERTIFICATE OF ASSESSMENT PAYMENTS, AND OTHER SPECIFIED MA RS

TIMOTHY L PALMER

EIN/SSN: [REDACTED] -6775
[REDACTED] -3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME			
	300,766.00			
	TAXABLE INCOME			
	297,666.00			
	SELF EMPLOYMENT TAX			
	11,057.00			
08-05-1997	SUBSTITUTE FOR RETURN 29210-326-25433-7		0.00	12-22-1997
04-15-1997	AMENDED RETURN FILED 29277-469-02958-8			
02-22-2000	ASSESSMENT STATUTE EXPIR DATE EXTEND TO 09-12-2000			
	ESTIMATED TAX PENALTY 20002708	4,910.47		07-17-2000
	LATE FILING PENALTY 20002708	29,299.25		07-17-2000
	ADDITIONAL TAX ASSESSED BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER 29247-580-00091-0 20002708	117,197.00		07-17-2000
07-17-2000	RENUMBERED RETURN 29247-580-00091-0			
	INTEREST ASSESSED 20002708	103,342.69		07-17-2000
11-13-2000	MODULE BLOCKED OR RELEASED FROM FEDERAL PAYMENT LEVY PROGRAM			
02-05-2001	REVERSAL OF MODULE BLOCKED FROM FEDERAL PAYMENT LEVY PROGRAM			

CERTIFICATE OF ASSESSMENT, PAYMENTS, AND OTHER SPECIFIED MATTERS

TIMOTHY L PALMER

EIN/SSN: [REDACTED] 6775
[REDACTED] 3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

04-18-2001 RECEIVED POA/TIA

02-04-2002 MODULE IN FEDERAL PAYMENT
LEVY PROGRAM

10-24-2002 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
LEVY NOTICE ISSUED

10-31-2002 INTENT TO LEVY COLLECTION
DUE PROCESS NOTICE
COLL DUE PROCESS NOTICE
REFUSED/UNCLAIMED

11-15-2002 FEDERAL TAX LIEN

08-18-2003 MODULE REVERSED OUT OF
FEDERAL PAYMENT LEVY
PROGRAM

08-29-2003 FEDERAL TAX LIEN

10-10-2003 FEDERAL TAX LIEN

FAILURE TO PAY TAX
PENALTY
20054308

29,299.24

11-07-2005

04-10-1995 Taxpayer Delinquency Notice

05-01-1995 Taxpayer Delinquency Notice

CERTIFICATE OF ASSESSMENT, PAYMENTS, AND OTHER SPECIFIED MATTERS

TIMOTHY L PALMER

EIN/SSN: [REDACTED] -6775
[REDACTED] -3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1993

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
------	----------------------------	---	----------------------------------	---------------------------------------

07-17-2000 Statutory Notice of Balance Due

08-21-2000 Notice of Balance Due

09-25-2000 Statutory Notice of Intent to Levy

11-06-2006 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENT, PAYMENTS, AND OTHER SPECIFIED MATTERS

TIMOTHY L PALMER

EIN/SSN: [REDACTED] 6775
[REDACTED] 3833

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 1993

BALANCE 284,048.65

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: David R. Martin

TITLE: Chief, Accounting Operations

DELEGATION ORDER: CS/SP - F: 19 (Rev. 10)

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 12/11/2006